

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Reinaldo Chavez
DOCKET NO.: 03-30321.001-C-1
PARCEL NO.: 17-05-325-036-0000

The parties of record before the Property Tax Appeal Board are Reinaldo Chavez the appellant, by attorney Michael Griffin of Chicago and the Cook County Board of Review.

The subject property consists of 2,950 square foot parcel improved with 103-year old, one-story commercial building located in West Chicago Township.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. Only the improvement is at issue. In support of this argument, the appellant submitted a grid analysis and assessor's printouts partially describing four suggested comparable properties. The appellant's petition suggests the subject building contains 2,436 square feet of building area, while the assessor's printout does not reflect the subject improvement's size. The appellant's comparable properties consist of one-story commercial buildings from 73 or 125 years old. The appellant's grid indicates the comparables contain from 1,217 to 5,368 square feet of building area. The assessor's printouts do not report the building square footage for the comparables. According to the appellant's grid analysis the comparables have improvement assessments ranging from \$3.12 to \$4.57 per square foot of building area. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$39,160 was disclosed. In support of the subject's assessment, the board of review offered a memorandum and sale summary sheets

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	10,944
IMPR.:	\$	28,216
TOTAL:	\$	39,160

Subject only to the State multiplier as applicable.

from *CoStar Comps* for four commercial buildings. The memorandum revealed the subject improvement contains 2,712 square feet of building area. The comparables submitted by the board have improvement's ranging in size from 2,500 to 2,980 square feet of building area; in land area from 2,500 to 4,487 square feet; and in age from 78 to 104 years. The properties sold from April 2001 to April 2003 for prices ranging from \$209,500 to \$359,000 or from \$77.59 to \$143.60 per square foot of building area including land. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

Regarding the issue of the discrepancy between the appellant's alleged square footage of the subject improvement and the board of review's disclosure of the subject improvement's square footage, the Property Tax Appeal Board finds that the appellant failed to present any documentation or testimony supporting the contention that the subject's square footage is different than the public record.

Next, the Board finds that the appellant's contention the subject improvement is inequitably assessed unsupported by the record. The Board finds that the assessor's printouts for the appellant's comparables do not provide adequate data to make an informed judgment as to their comparability to the subject. The mere suggestion that other properties have lower assessments does not prove inequity. The burden of proof in an argument of inequity of assessment is the appellant's to prove the disparity of assessment valuations by clear and convincing evidence. In conclusion, the Board finds that the appellant did not adequately demonstrate that the subject improvement was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.